

Our Reference: SLP-123-A

COMBINED DECLARATION AND POWER OF ATTORNEY**DECLARATION:**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Valuation Tool and Method for Electronic Commerce Including Auction Listings

the specification of which (check only one item below):

is attached hereto.

was filed as United States application Serial No. _____ on _____, and was amended on or through _____ (if applicable).

was filed as PCT international application Number _____ on _____, and was amended under PCT Article 19 on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate or §365(a) of any PCT international application(s) which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT international application(s) having a filing date before that of the application on which priority is claimed:

Prior Foreign/PCT Application(s) and any Priority Claims Under 35 U.S.C. §119:

Priority Claimed

| (Number) | (Country) | (Day/Mo/Yr Filed) | [] | [] |
|----------|-----------|-------------------|-----|-----|
| (Number) | (Country) | (Day/Mo/Yr Filed) | [] | [] |

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

| (Application Number) | (Filing Date) |
|----------------------|---------------|
| (Application Number) | (Filing Date) |

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or §365(c) of any PCT international application(s) designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

Prior U. S. Application(s) or PCT International Application(s) Designating the U.S. for Benefit Under 35 U.S.C. §120:

| (Application Number) | (Filing Date) | (Status: patented, pending, abandoned) |
|----------------------|---------------|--|
| (Application Number) | (Filing Date) | (Status: patented, pending, abandoned) |

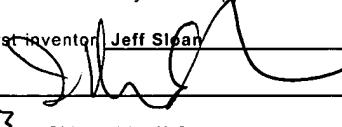
POWER OF ATTORNEY:

I hereby appoint the following attorney(s) and/or agent(s) William M. Hanlon, Jr., Patent Office Registration No. 28422 and Thomas D. Helmholdt, Patent Office Registration No. 33181 as my attorney(s) and/or agent(s), to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith.

Send all correspondence to: Thomas D. Helmholdt
Young & Basile, P.C.
3001 West Big Beaver Road, Suite 624
Troy, Michigan 48084
Phone: (248) 649-3333

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor Jeff Sloan

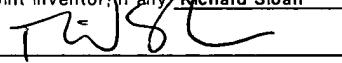
Inventor's Signature 

Date 10-24-03 Citizenship U.S.

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Full name of second joint inventor, if any Richard Sloan

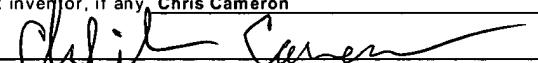
Inventor's Signature 

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Full name of third joint inventor, if any Chris Cameron

Inventor's Signature 

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